

## APPENDIX E -- DIAGNOSTIC REPORTS AND MAX CROSSWALKS

In addition to the MAX edit checks listed in Appendix D, OMB produces a number of reports to ensure that data reported in the data base are consistent both within and between schedules and that they comply with standard budget concepts.

This Appendix includes exhibits of the major diagnostic reports listed below to provide information that can be used to understand and resolve any errors in the data base highlighted by these reports. Agencies can print the reports marked with an asterisk (\*) themselves, using MAX.

This Appendix also includes crosswalks that describe relationships between entries in various schedules in the MAX data base. These crosswalks may help you understand and resolve errors identified by MAX edit checks and the diagnostic reports.

The Treasury Financial Manual (TFM) provides a crosswalk between data in the agency financial systems, the program and financing schedule, FMS 2108, and SF 133. This crosswalk is available on the Internet ([www.fms.treas.gov/ussgl](http://www.fms.treas.gov/ussgl)).

Title	Description	Exhibit No.
<b>Diagnostic Reports:</b>		
BEA Questions and Problems Report (BEACK01)*	Identifies possible errors in BEA classification in schedules A and R (policy) and S and K (baseline).	E1
Total FTE Employment: Approved Estimates vs. Schedule Q (CKFTE)*	Compares FTE estimates approved by OMB with personnel levels in schedule Q.	E2
FTE Employment: Average Salaries (CKFTEOBS)*	Identifies potential errors by comparing personnel obligations in schedule O with FTE employment in MAX schedule Q and computing average salaries for both direct and reimbursable FTEs.	E3
Suspected Receipt Estimating Problems (CKRCPTS)*	Identifies receipt accounts in schedule R with apparent inconsistencies in the BY Budget data when compared with the previous budget and actual data.	E4
Reconciliation of Program and Financing Schedule Transfers (TRANSFER)	Compares transfers of budget authority, unobligated balances, and obligated balances reported by gaining and losing accounts in schedule P.	E5
Policy and Baseline Agency/Category Account Detail Report--Mandatory Estimates (BEACAT)*	Compares mandatory baseline estimates in schedule S with mandatory policy estimates in schedule A.	E6

**APPENDIX E – DIAGNOSTIC REPORTS AND MAX CROSSWALKS**

<b>Title</b>	<b>Description</b>	<b>Exhibit No.</b>
<b>Crosswalks:</b>		
Crosswalk between schedules P, N, and J	Identifies relationships between entries in the program and financing, unavailable collections, and status of funds schedules.	E7
Crosswalk among selected actuals reported on SF 133, schedule P, and Treasury Annual Report	Identifies relationships among selected actuals reported on SF 133 (Report on Budget Execution and Budgetary Resources), PY column of schedule P, and the Treasury Annual Report (TAR).	E8

## BEA Questions and Problems Report (BEACK01)

This report only displays exceptions to the rules. In most cases, the BEA classification will need to be corrected in MAX. Where the classification is valid (e.g., an advance appropriation that should be classified as mandatory), contact the OMB examiner.

This report displays policy and baseline data from schedules A and R (policy) and S and K (baseline).

Indicates the apparent problem with the data (e.g., an account historically classified as mandatory has reported all resources as discretionary).

Agency: Department of Government  
Bureau: Revolving and Management Funds

Classification 3: Accounts that Historically Use a Single BEA Category  
Action Required: Validate Coding for BEA Cat not Previously Used for Account

Line # (1)	BEA Cat. (2)	BEA Sub. (3)	Com (4)	Policy				Baseline				
				PY	CY	BY	BY2	CY	BY	BY2		
Account Management Fund												
007-40-17-3980-0-4-051												

HISTORICAL CATEGORY: MAND

**6890-01	DISC		DE	475	578	599		1	1	**
**8890-01	DISC		DE	-476	-531	-599		578	599	599**
**8895-01	DISC		DE	2	-47			-531	-599	-599**
**9121-01	DISC		DE	-8				-47		**
**9311-01	DISC		DE	476	531	599		531	599	**

Account: Working capital fund  
007-40-21-4528 -0-4-051

HISTORICAL CATEGORY: MAND

**6890-01	DISC		DE	946	919	725		919	725	725
**8890-01	DISC		DE	-1,303	-919	-725		-919	-725	-725
**8895-01	DISC		DE	357						**
**9121-01	DISC		DE	36						**
**9311-01	DISC		DE	1,303	919	725		919	725	**

"BEA Cat" and "BEA Sub" (columns 2 and 3) indicate the BEA classification of data on the specified lines of the data base.

"Com" (column4) designates committee jurisdiction. The code refers to the applicable appropriations subcommittee (e.g., "DE" is for defense). For resources under authorizing committee jurisdiction, the code "AU" is used.

This report is designed to identify new account/line number combinations where classification does not conform to the following assumptions:

1. Amounts categorized as under authorizing committee jurisdiction should be classified as mandatory;
2. Credit program accounts should be classified as discretionary;
3. Credit liquidating accounts should be classified as mandatory, authorizing committee;
4. Advance appropriations should be classified as discretionary;
5. Obligation limitations should be classified as discretionary, except for limitations on credit financing accounts, which should be classified as mandatory, authorizing committee;
6. Offsetting collections and spending authority and outlays from offsetting collections should be classified as discretionary for accounts classified as discretionary under the BEA.
7. Receipts should be classified as mandatory, authorizing committee; and;
8. GSEs should be classified as mandatory authorizing committee.

**Total FTE Employment: Approved Estimates vs. Schedule Q (CKFTE)**

This report is used to compare agency FTE estimates approved by OMB during the fall budget process with data reflected in MAX. Account level detail reported in schedule Q follows summary data in this report.

FTE estimates approved by OMB during the budget review process.

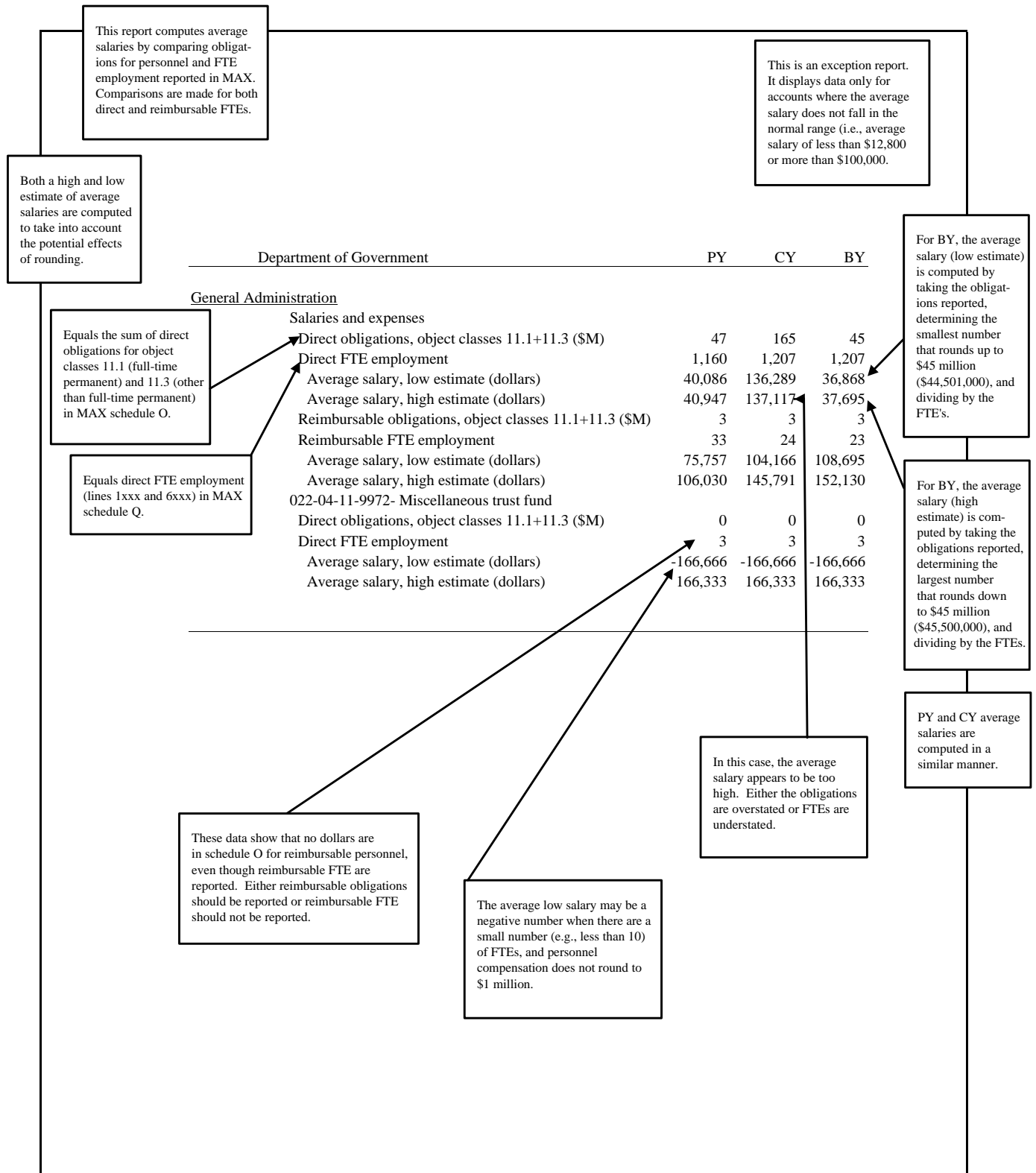
Actuals reported to OPM on SF 113G.

This amount must be fixed in MAX to match what was reported to OPM on SF 113G.

	PY			CY			BY		
	Actual	MAX	Diff	Aprvd	MAX	Diff	Aprvd	MAX	Diff
Department of Agriculture 005	103,848	103,848		105,452	105,452		104,568	104,568	
Department of Commerce 006	35,347	35,347		35,211	35,211		35,500	35,500	
Department of Defense -- Military 007	821,739	821,739		800,008	800,008		767,417	767,417	
Department of Education 018	4,816	4,819	3	4,750	4,750		4,613	4,613	
Department of Energy 019	19,657	19,657		19,749	19,749		18,492	18,492	
Department of Health and Human Services 009	59,011	59,011		58,511	58,511		58,924	58,924	
Department of Housing and Urban Development 025	12,110	12,110		11,870	11,870		11,369	11,369	
Department of the Interior 010	72,012	72,012		70,491	70,491		72,155	72,155	
Department of Justice 011	97,869	97,869		106,317	106,317		112,520	112,520	
Department of Labor 012	16,815	16,815		16,633	16,633		17,074	17,074	
Department of State 014	23,863	23,863		23,651	23,651		23,476	23,476	
Department of Transportation 021	63,171	63,171		63,935	63,935		63,859	63,859	
Department of the Treasury 015	157,481	157,481		153,309	153,309		156,765	156,765	
Department of Veterans Affairs 029	223,112	223,112		218,242	218,242		217,327	217,327	

Actuals and approved estimates and MAX totals should equal. Where differences occur, MAX schedule Q data should be adjusted to agree with approved estimates.

The sum of account-level detail (line xxx1) in schedule Q for a year for an agency.

**FTE Employment: Average Salaries (CKFTE0BS)**

## Suspected Receipt Estimating Problems (CKRCPTS)

This report identifies receipt accounts in schedule R with apparent inconsistencies in the data when compared with estimates in the previous budget and actual data.

Accounts with \$4 million or less in each year of the BY Budget and credit subsidy accounts are excluded from the report.

Indicates when receipt data in schedule R were last updated.

Identifies suspected errors.

Department of Government		PY-4	PY-3	PY-2	PY-1	PY	CY	BY
Land and water conservation fund, royalty receipts 010-00-500580								
	CY BUDGET					0	0	139
Last update: CY-01-09	ACTUALS/BY BUDGET	503	633	356	-8	0	122	349
ERROR? The CY estimate is zero in the CY Budget and not zero in the BY Budget.								
EXPLANATION: (CY Budget) Depends on OCS transfer estimate; Can budget get actual transfer amount?								
Natural resources damages from legal actions 010-00-519810								
	CY BUDGET					76	34	24
Last update: CY-01-09	ACTUALS/BY BUDGET	17	50	35	72	48	102	79
ERROR? There is at least a 25% difference between the PY actual and both the CY est. in the CY Budget and the CY est. in the BY Budget.								
EXPLANATION:								
Court award, OCS rent and bonuses, environmental improvement 010-00-542510								
	CY BUDGET				221	-221	0	
Last update: CY-01-09	ACTUALS/BY BUDGET	0	0	0	0	221	-221	
ERROR? The PY actual is zero and the PY estimate in the CY Budget is not zero.								
EXPLANATION:								

Errors in the proposed budget must be fixed in MAX. Where there is a justifiable reason for the apparent inconsistency, contact the OMB examiner and provide a written explanation.

## Reconciliation of Program and Financing Schedule Transfers (TRANSFER)

This report compares transfers of budget authority and obligated and unobligated balances reported by gaining and losing accounts in schedule P. It indicates where transfers to and from accounts do not equal. Errors must be fixed in MAX before the data base locks.

The same type of line should be used to report a transfer to or from an account (e.g., discretionary BA transfers are reported on lines 4100/4200; mandatory BA transfers on lines 6100/6200; unobligated balance transfers on lines 2221/2222). The line numbers indicate whether a transfer to an account (e.g., line 4100) or from an account (e.g., line 4200) is being reported.

Net current authority transferred (4100/4200)				PY	CY	BY
<b>Senate</b>						
001-05-00-0110-0	Salaries, officers and employees					
001-05-00-0110-0	Salaries, officers and employees	(001-05-00-0126) 4100 02	-7	0	0	
001-05-00-0126-0	Secretary of the Senate	(001-05-00-0110) 4200 01	7	0	0	
Total:	transfer in balance		0	0	0	
001-05-00-0128-0	Inquiries and investigations					
001-05-00-0128-0	Inquiries and investigations	(001-05-00-0123) 4100 01	-2	0	0	
001-05-00-0123-0	Miscellaneous items	(001-05-00-0128) 4200 01	2	0	0	
Total:	transfer in balance		0	0	0	
001-05-00-0132-0	Official mail costs					
001-05-00-0182-0	Official mail costs	(001-05-00-0130) 4100 01	-1	0	0	
	Senators' official personnel and office expense account	(001-05-00-0132) 4200 01	1	0	0	
001-05-00-0130-0			0	0	0	
Total:	transfer in balance		0	0	0	
<b>House of Representatives</b>						
001-10-00-0400-0	Salaries and expenses					
001-12-09-1200-0	Secretary of the Senate	(001-10-00-0400) 4200 02	0	1	0	
Total:	TRANSFER NOT IN BALANCE		0	1	0	
001-10-09-XXXX-0	Account transferred to or from not identified					
001-10-00-0400-0	Salaries and expenses	(MISSING) 4100 01	0	-1	0	
Total:	TRANSFER NOT IN BALANCE		0	-1	0	

Indicates the account to which the transfer is made.

Indicates the transfer lines in schedule P and amount transferred.

Indicates the account from which the amount is transferred.

For each transfer reported in an account, agencies must enter the 6-digit basic account symbol assigned by Treasury for the other account(s) involved in the transfer. This account ID is reported in the stub entry of the transfer line in schedule P.

In this case, the ID of the gaining account was not reported on line 4100 by the account from which the amount is transferred (001-10-00-0400). However, the gaining account (001-12-09-1200) identified the source of the transfer. To correct the error, include the account ID in the stub entry for line 4100.

**Policy and Baseline Agency/Category Account Detail Report**  
**Mandatory Estimates (BEACAT)**

This report compares, by BEA category and transmittal code, baseline estimates in schedule S with policy estimates in schedule A.	Agency Category	Other Independent Agencies Total Mandatory	Indicates BEA category of data reported.												Policy changes are reported as PAYGO (transmittal code 4) when changes proposed are classified as mandatory and are scorable under the Budget Enforcement Act.
			PY	CY	BY	BY+1	BY+2	BY+3	BY+4	BY+5	BY+6	BY+7	BY+8	BY+9	
This section of the report presents data on mandatory estimates in MAX. As a general rule, there should be no differences between baseline and policy estimates for mandatory programs unless proposed policy changes have been approved by OMB. Errors must be fixed in schedules A and S before the data base locks.	440-00-1004-372-4		Payment to the Postal Service fund for nonfunded liabilities												Current law baseline estimates for mandatory programs are reported under transmittal code 0. Baseline and policy estimates for mandatory programs in transmittal code 0 should equal, except where third scorecard changes are proposed.
	Baseline														
	BA	0	0	0	0	0	0	0	0	0	0	0	0	0	
	OL	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Policy														
	BA	0	0	-36	-34	-32	-31	-29	-28	-26	-24	-22	-20	-20	
	OL	0	0	-36	-34	-32	-31	-29	-28	-26	-24	-22	-20	-20	
	Difference														
	BA		0	-36	-34	-32	-31	-29	-28	-26	-24	-22	-20	-20	
	OL		0	-36	-34	-32	-31	-29	-28	-26	-24	-22	-20	-20	
440-00-4020-372-0			Postal Service fund												Policy changes for mandatory programs are reported as non-PAYGO (transmittal code 2) when the proposal affects off-budget transactions (e.g., social security, postal service) or are otherwise not subject to PAYGO rules (intergovernmental transactions).
Baseline															
BA	0	4,917	3,151	3,049	1,924	267	2,266	1,391	1,696	1,569	91	238			
OL	0	-348	2,596	26	-1,454	-534	-1,808	1,823	-1,703	-1,758	-1,602	-1,482			
Policy															
BA	2,554	4,917	3,151	3,049	1,924	267	2,266	1,391	1,696	1,569	91	238			
OL	-1,969	-348	2,596	26	-1,454	-534	-1,808	1,823	-1,703	-1,758	-1,602	-1,482			
Difference															
BA		0	0	0	0	0	0	0	0	0	0	0	0		
OL		0	0	0	0	0	0	0	0	0	0	0	0		
440-00-4020-372-2			Postal Service fund												Discretionary estimates are reported in another section of this report.
Baseline															
BA	0	0	0	0	0	0	0	0	0	0	0	0	0		
OL	0	0	0	0	0	0	0	0	0	0	0	0	0		
Policy															
BA	0	37	36	0	0	0	0	0	0	0	0	0	0		
OL	0	37	36	0	0	0	0	0	0	0	0	0	0		
Difference															
BA		37	36	0	0	0	0	0	0	0	0	0	0		
OL		37	36	0	0	0	0	0	0	0	0	0	0		
			<sup>1</sup> Discretionary estimates are reported in another section of this report.												
Indicates the transmittal code of the MAX schedules for which data are reported. For mandatory programs, policy changes are usually reported as PAYGO (transmittal code 4), or non-PAYGO (transmittal code 2). No data should be reported for PY in transmittal codes 2 or 4.			No baseline data should be reported for legislative proposals (transmittal codes 2 or 4).												Proposed changes that are not scored as PAYGO or non-PAYGO (i.e., level of effort and other indirect effects of appropriations language) are classified as third scorecard, appropriations committee or third scorecard, authorizing committee and are reported in transmittal code 0 in schedule A.

<sup>1</sup> Discretionary estimates are reported in another section of this report.

Indicates the transmittal code of the MAX schedules for which data are reported. For mandatory programs, policy changes are usually reported as PAYGO (transmittal code 4), or non-PAYGO (transmittal code 2). No data should be reported for PY in transmittal codes 2 or 4.

No baseline data should be reported for legislative proposals (transmittal codes 2 or 4).

Proposed changes that are not scored as PAYGO or non-PAYGO (i.e., level of effort and other indirect effects of appropriations language) are classified as third scorecard, appropriations committee or third scorecard, authorizing committee and are reported in transmittal code 0 in schedule A.



**CROSSWALK BETWEEN SCHEDULES P, N, AND J**

Most amounts in schedules N and J are generated overnight based on data entered in schedule P as follows:

<b>Schedule P Program and Financing</b>	<b>Schedule N Unavailable Collections</b>	<b>Schedule J Status of Funds</b>	<b>Description</b>
2140 Unobligated balance carried forward, start of year  7240 Obligated balance, start of year	0199 Balance, start of year	0199 Total balance, start of year	<p>The PY start of year balance in schedule N is automatically generated based on the previous year's budget. The CY and BY balances are automatically calculated.</p> <p>Generally, the balance reported in schedule J should equal the sum of the balances reported in schedule N plus the unobligated and obligated balances reported in schedule P.</p> <p><i>Note: Schedule J presents data on a cash basis and should not include balances of borrowing authority, contract authority, or receivables and unfilled orders without advance from Federal sources. Accounts with schedule J tend not to have unappropriated receipts that are not invested in Federal securities.</i></p>
	0200-0279 Receipts	Cash income during the year: Receipts:  Current law: 1200-1279 Receipts  Proposed legislation: 2200-2279 Receipts	<p>The receipts in schedule N and J are automatically generated from data reported in MAX schedule R.</p> <p>Amounts reported under transmittal codes 0 or 3 are shown as current law in schedule J. Amounts reported under transmittal codes 1, 2, 4, or 5 are shown as proposed legislation in schedule J.</p>

Schedule P Program and Financing	Schedule N Unavailable Collections	Schedule J Status of Funds	Description
8800-8845 Offsetting collections (cash)	0280-0289 Offsetting collections	Offsetting collections:  Current law: 1280-1289  Proposed legislation: 2280-2289	Amounts reported under transmittal codes 0 or 3 are shown as current law in schedule J. Amounts reported under transmittal codes 1, 2, 4, or 5 are shown as proposed legislation in schedule J.
7320 Total outlays (gross)		Total cash outgo:  Current law: 4500-4589  Proposed legislation: 5500-5589	Amounts reported under transmittal codes 0 or 3 are shown as current law in schedule J. Amounts reported under transmittal codes 1, 2, 4, or 5 are shown as proposed legislation in schedule J.
4020 Discretionary appropriation (special fund)  4026 Discretionary appropriation (trust fund)  6020 Mandatory appropriation (special fund)  6026 Mandatory appropriation (trust fund)  6028 Mandatory appropriation (unavailable balances)  6045 Portion precluded from obligation  6845 Discretionary portion precluded from obligation (limitation on obligations)  6945 Mandatory portion precluded from obligation (limitation on obligations)  6826 Disc. offsetting collections (unavailable balances)	0500-0589 Appropriations		In schedule P, amounts that are newly appropriated from previously unavailable collections are shown as positive amounts. In schedule N, the same amounts are shown as negatives. An exception is line P 6045, which represents new receipts that are precluded from obligation and is shown as a negative in schedule P and as a positive in schedule N.

Schedule P Program and Financing	Schedule N Unavailable Collections	Schedule J Status of Funds	Description
6926 Mandatory offsetting collections (unavailable balances)			
2398 Unobligated balance, expiring or withdrawn  7340 Adjustments in expired accounts (net)	0610 Unobligated balance returned to receipts		The unobligated balances returned to receipts entry in schedule N is automatically derived from expiring balances in schedule P.
xx35, xx36, xx74, xx75, xx76, xx77, xx78, xx79, xx85 Reductions and rescissions of discretionary and mandatory: appropriations, reappropriations, advance appropriations. Exclude rescissions and reductions of authority to borrow or contract authority.	0620 Reduction pursuant to Public Law xxx-xxx	7625 Permanently canceled balances	If the reduced amounts are not permanently canceled (most are not), then they are reported on line 0620 of schedule N and are excluded from line 7625 of schedule J.  If the reduced amounts are permanently canceled and not available for subsequent appropriation, then advise OMB in order to have the amounts reported on line 7625 in schedule J and excluded from line 0620 of schedule N.
2221, 2222 Unobligated balance transferred to and from other accounts  4100, 4200 Discretionary budget authority transferred to and from other accounts  6100, 6200 Mandatory budget authority transferred to and from other accounts  6861, 6862 6961, 6962 Spending authority from offsetting collections transferred to and from other accounts  7331, 7332 Obligated balances transferred		7645 Transfers, net	

Schedule P Program and Financing	Schedule N Unavailable Collections	Schedule J Status of Funds	Description
to and from other accounts			
2240, 6827, 6927 Capital transfer to general fund		7650 Other adjustments	
2260, 4047, 6047, 6847, 6947 Portion applied to repay debt			
4050 Balance of appropriation to liquidate contract authority withdrawn			
2440 Unobligated balance, carried forward, end of year	0799 Balance, end of year	7699 Total balance, end of year	Generally, the balance reported in schedule J should equal the sum of the balances reported in schedule N plus the unobligated and obligated balances reported in schedule P.
7440 Obligated balance, end of year			<i>Note: Schedule J presents data on a cash basis and should not include balances of borrowing authority, contract authority, or uncollected customer payments from Federal sources.</i>

### CROSSWALK AMONG SELECTED ACTUALS REPORTED ON SF 133, SCHEDULE P, AND TREASURY ANNUAL REPORT

For additional crosswalk relationships between the actuals of the SF 133 and the PY column of Schedule P, refer to OMB Circular No. A-34.

SF 133, Report on Budget Execution and Budgetary Resources	Schedule P Program and Financing	Treasury Annual Report (TAR)	Description
Line 2A. Unobligated balance, brought forward, October 1 (unexpired)	2140-2149 Unobligated balance carried forward, start of year	Column 1: Balances, beginning of fiscal year:  Unobligated balances (unexpired)	<p>An exception to this would be an account that reported a deficiency in the prior year's budget schedule P on line 2397. In this case, the amounts reported in both the year-end SF 133 and the TAR would exceed the amount reported in schedule P by the amount of the deficiency.</p> <p>Another exception to this would be an account with unavailable start of year collections reported in schedule N. In this case, the sum of the amount reported on the year-end SF 133 for line 2A or the amount in schedule P for lines 2140-2149 plus the amount in schedule N reported as the balance, start of year, equals the amount reported in the amount in the TAR.</p>
Line 3. Spending authority from offsetting collections (gross) (unexpired):  3A2. Receivable from Federal sources (unexpired) <i>plus</i> 3B2. Change in unfilled customer orders without advance from Federal sources (unexpired)	6810 Change in uncollected customer payments from Federal sources (unexpired)  6910 Change in uncollected customer payments from Federal sources (unexpired)  Also crosswalks to:  7400 Change in uncollected customer		<p>The amounts reported on the year-end SF 133 should correspond to the amount reported in schedule P for both the sum of lines 6810 and 6910, and line 8895. It also should correspond to the amount reported in schedule P for line 7400, but with the opposite sign.</p>

SF 133, Report on Budget Execution and Budgetary Resources	Schedule P Program and Financing	Treasury Annual Report (TAR)	Description
	<p>payments from Federal sources (unexpired) (with opposite sign)</p> <p>Also crosswalks to:</p> <p>8895 Change in uncollected customer payments from Federal sources (unexpired)</p>		
<p>Line 3. Spending authority from offsetting collections (gross) (expired):</p> <p>3A2. Receivable from Federal sources (expired)</p> <p><i>plus</i></p> <p>3B2. Change in unfilled customer orders without advance from Federal sources (expired)</p>	7410 Change in uncollected customer payments from Federal sources (expired) (with opposite sign)		The amounts reported on the year-end SF 133 should correspond to the amount reported in schedule P for line 7410, but with the opposite sign.
<p>Line 6. Permanently not available:</p> <p>6A. Cancellation of expired and no-year accounts (unexpired)</p> <p><i>plus</i></p> <p>Lines 9 and 10.</p> <p>Unobligated balance, end of year (unexpired)</p>	2398 Unobligated balance expiring or withdrawn		The unobligated balance expiring is the amount available for obligation that ceases to be available for obligation at the end of the fiscal year (other than amounts rescinded by law). It is part of the end of year unobligated balance (expired) reported in the TAR, but is not separately identified.
<p>Lines 9 and 10.</p> <p>Unobligated balance, end of year (unexpired)</p>	<p>2397 Deficiency</p> <p>2398 Unobligated balance expiring or withdrawn (-)</p> <p>2440-2449 Unobligated balance carried forward, end of year</p>	Column 6: Balances, end of fiscal year: Unobligated balances (unexpired)	<p>An exception to this would be an account that reports a deficiency in schedule P on line 2397. In this case, the amounts reported in both the year-end SF 133 and the TAR would exceed the amount reported in schedule P by the amount of the deficiency.</p> <p>Another exception to this</p>

SF 133, Report on Budget Execution and Budgetary Resources	Schedule P Program and Financing	Treasury Annual Report (TAR)	Description
			would be an account with unavailable start of year collections reported in schedule N. In this case, the sum of the amount reported on the year-end SF 133 for lines 9 and 10 or the amount in schedule P for lines 2397, 2398, and 2440-2449 plus the amount in schedule N reported as the balance, start of year, equals the amount reported in the amount in the TAR.
Line 12. Obligated balance, net as of October 1 (unexpired and expired)	7240 Obligated balance, start of year	Column 1: Balances, beginning of fiscal year: The sum of accounts payable, undelivered orders, accounts receivable, and unfilled customer orders (with opposite sign).	The obligated balance, start of year reported in schedule P is the net unpaid obligations brought forward from the preceding year.  The amounts reported on the year-end SF 133 for the year should correspond to the amount reported in schedule P. They should also correspond to the amounts on the TAR at the end of the previous year, but with the opposite sign.
Line 14. Obligated balance, net, end of period (unexpired and expired):  14A. Accounts receivable (-) <i>plus</i> 14B. Unfilled customer orders: Federal sources without advance (-) <i>plus</i> 14C. Undelivered orders (+) <i>plus</i> 14D. Accounts payable (+)	7440 Obligated balance, end of year	Column 6: Balances, end of fiscal year: The sum of accounts payable, undelivered orders, accounts receivable, and unfilled customer orders (with opposite sign).	The obligated balance, end of year reported in schedule P is the net unpaid obligations.  The amounts reported on the year-end SF 133 should correspond to the amount reported in schedule P. They should also correspond to the amounts on the TAR, but with the opposite sign.
Line 15B. Collections (-) (unexpired)	6800 Discretionary offsetting collections (cash) (with opposite sign)		The offsetting collections (cash) reported in schedule P are the cash collections received and credited to the unexpired (expenditure)

SF 133, Report on Budget Execution and Budgetary Resources	Schedule P Program and Financing	Treasury Annual Report (TAR)	Description
	6900 Mandatory offsetting collections (cash) (with opposite sign)		account. This line does not include orders from Federal sources not accompanied by cash.
Line 15B. Collections (-) (unexpired and expired)	8800-8845 Offsetting collections (with opposite sign)		The offsetting collections (cash) reported in schedule P are the cash collections received and credited to the (expenditure) account, distributed by sources. This line does not include orders from Federal sources not accompanied by cash.
Line 15B. Collections (-) (expired)	8896 Offsetting collections (cash) credited to expired accounts (-)		The offsetting collections (cash) reported in schedule P are the cash collections received and credited to the expired (expenditure) account. This line does not include orders from Federal sources not accompanied by cash.
Line 15. Outlays (unexpired and expired)  15A. Disbursements (+) <i>plus</i> 15B. Collections (-)	9000 Outlays (net)	Column 4: Outlays (net)	The amount reported on the year-end SF 133 as “Disbursements” is also known as “Outlays (gross).”



SF 133, Report on Budget Execution and Budgetary Resources	Schedule P Program and Financing	Treasury Annual Report (TAR)	Description
	9201 Total investments, start of year: Federal securities, par value	Column 1: Balances, beginning of fiscal year: Investments in public debt securities  Investments in agency securities	This includes balances not available for obligation and reported in schedule N.  For accounts with schedule J, start of year invested balances in that schedule should equal start of year invested balances in TAR.
	9202 Total investments, end of year: Federal securities, Par value	Column 6: Balances, end of fiscal year: Investments in public debt securities  Investments in agency securities	This includes balances not available for obligation and reported in schedule N.  For accounts with schedule J, end of year invested balances in that schedule should equal end of year invested balances in TAR.